

DEPARTMENT OF STATE REVENUE**LETTER OF FINDINGS NUMBER: 28-930732 CSET****CONTROLLED SUBSTANCE EXCISE TAX
FOR TAX PERIODS: 1993**

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ISSUE**1. CONTROLLED SUBSTANCE EXCISE TAX: IMPOSITION**

Authority: IC 6-7-3-5, IC 6-8.1-5-1(b).

Taxpayer protests the assessment of Controlled Substance Excise Tax.

STATEMENT OF FACTS

Taxpayer was arrested for possession and distribution of marijuana and cocaine. The Indiana Department of Revenue issued a record of Jeopardy Finding, Jeopardy Assessment Notice and Demand on June 22, 1993 in a base tax amount of \$476.00. Taxpayer filed a protest to the assessment. A hearing on the protest was scheduled for March 23, 2000. Taxpayer was notified of the hearing at her last known address. Taxpayer did not appear for the hearing. Further facts will be provided as necessary.

Controlled Substance Excise Tax-Imposition**Discussion**

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the possession and delivery of marijuana and cocaine in the State of Indiana. Taxpayer bears the burden of proving that the assessment of tax is incorrect. IC 6-8.1-5-1(b). The arresting officer's report indicate that Taxpayer was in possession of marijuana. Since Taxpayer did not appear at the hearing or offer any evidence to contradict the facts of the file, Taxpayer did not sustain its burden of proving that the assessment was incorrect.

Finding

Taxpayer's protest is denied.